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KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1622/LA4A/76. *Dated, Trivandrum, 19th February 1976.*

The Trivandrum Municipal Corporation (Dissolution) Bill, 1976 together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/634/MC.

THE TRIVANDRUM MUNICIPAL CORPORATION (DISSOLUTION) BILL, 1976

A

BILL

to provide for the dissolution of the Corporation of the City of Trivandrum.

Preamble.—WHEREAS it is considered necessary in the interest of the municipal government of the City of Trivandrum and in the public interest to dissolve the council and to entrust the powers, duties and functions of the council temporarily to a person or persons appointed by the Government in that behalf;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Trivandrum Municipal Corporation (Dissolution) Act, 1976.

(2) It shall be deemed to have come into force on the 8th day of December, 1975.

2. *Definitions.*—In this Act,—

(a) "Corporation" and "council" mean the Corporation of the City of Trivandrum;

(b) "Mayor" and "Deputy Mayor" mean the Mayor and Deputy Mayor of the Corporation.

3. *Dissolution of council.*—The council shall be deemed to have stood dissolved on and from the 8th day of December, 1975.

4. *Consequences of dissolution.*—On the dissolution of the council under section 3, all the councillors of the corporation including the Mayor and the Deputy Mayor shall be deemed to have vacated their offices.

5. *Functions of council, etc., to be exercised by person or persons appointed by Government.*—(1) All or any of the functions of the council and of the Mayor, the Deputy Mayor and of the standing committees and other committees of the Corporation may, during the interval between the dissolution of the council under section 3 and the reconstitution of the council in pursuance of sub-section (1)

of section 6, be exercised and performed, as far as may be and to such extent as the Government may determine, by such person or persons as the Government may appoint in that behalf, and any such person may, if the Government so direct, receive payment for his services from the Corporation fund.

(2) The Government may determine the relationship of the person or persons appointed under sub-section (1), with the Government.

6. *Reconstitution of council.*—(1) The council shall be reconstituted in accordance with the provisions of the Kerala Municipal Corporations Act, 1961 (30 of 1961), on the 1st day of November, 1976.

(2) The term of office of the councillors of the reconstituted council shall expire at noon on the 1st day of November, 1981.

7. *Assets and liabilities of council.*—The Government, until the date of reconstitution of the council in pursuance of sub-section (1) of section 6, and the reconstituted council thereafter, shall be entitled to all the assets and be subject to all the liabilities of the council as on the date of the dissolution and on the date of the reconstitution respectively.

8. *Repeal and saving.*—(1) The Trivandrum Municipal Corporation (Dissolution) Ordinance, 1975, (19 of 1975), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

STATEMENT OF OBJECTS AND REASONS

The Government were convinced from reports received by them that the Corporation of the City of Trivandrum was not exercising its powers or discharging its duties or performing its functions in accordance with the provisions of the Kerala Municipal Corporations Act, 1961 and the rules issued thereunder, that it exceeded and abused its powers and committed irregularities of very serious nature and that it was also facing a financial crisis.

2. The term of office of the councillors of the Corporation which was due to expire on the 1st day of November, 1975, was extended by the Government for a period of six months under section 67 of the Kerala Municipal Corporations Act, 1961. As such the corporation had to elect its Mayor and Deputy Mayor at its first meeting in the month of November, 1975. However, no valid election of the Mayor and the Deputy Mayor could be conducted at the first meeting of the Corporation in the month of November.

The continuance in office of the Mayor and the Deputy Mayor after the expiry of their term of office was against the intention behind the notification extending the term of office of the councillors only.

3. In the above circumstances it was felt that the municipal government of the City of Trivandrum could not be properly carried on by the council and that the continuance of the council would not be in the interest of the municipal government of the city or in the public interest. Therefore it was proposed to dissolve the council, and to entrust the functions of the council temporarily to a person or persons appointed by the Government.

4. As the Legislative Assembly was not in session, and as the proposed action had to be taken immediately, the Trivandrum Municipal Corporation (Dissolution) Ordinance, 1975 (19 of 1975), was promulgated by the Governor on the 8th day of December, 1975, to give effect to the proposal. The Bill seeks to replace the Ordinance by an Act of the Legislature.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the Consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 5 of the Bill seeks to empower the Government to appoint such person or persons as they think fit to exercise and perform the functions of the council and of the Mayor, Deputy Mayor, standing committees and other committees of the Corporation, during the period between the dissolution and reconstitution of the council. This is a matter of administrative nature and therefore the delegation is of a normal character.

K. AVUKADERKUTTY NAHA.

Government of Kerala
1976

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KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXI] Trivandrum, Thursday, 19th February 1976 / 30th Magha 1897 [No. 108

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1656/LA4/76. *Dated, Trivandrum, 19th February, 1976*

The Kerala Tax on Employment Bill, 1976 together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/647/MC.

Fourth Kerala Legislative Assembly

Bill No. 250

THE KERALA TAX ON EMPLOYMENT BILL, 1976

A

BILL

to provide for the levy of a tax on employment.

Preamble.—WHEREAS it is expedient to provide for the levy of a tax on employment;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Tax on Employment Act, 1976.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "appellate authority" means an appellate authority appointed under section 3;

(b) the expressions "appoint", "appointment", "lodging house", "residence" and "reside" shall have the meanings respectively assigned to them in the Kerala Municipalities Act, 1960 (14 of 1961);

(c) "assessee" means a person by whom the tax on employment or any other sum of money is payable under this Act and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of the tax on employment payable by him;

(d) "assessing authority" means the assessing authority appointed under section 3;

(e) "company" means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956), and includes a foreign company within the meaning of section 591 of that Act and a co-operative society registered or deemed to be registered under the law relating to co-operative societies for the time being in force, whether its principal place of business is situated in the State or not;

(f) "employment" includes self-employment;

(g) "local authority" means a municipal corporation or a municipal council or a township committee or a panchayat;

(h) "prescribed" means prescribed by rules made under this Act;

(i) "State" means the State of Kerala;

(j) the expression "transacts business" shall be deemed to include the doing of acts of business of whatever nature, whether isolated or not, such as soliciting, obtaining or transmitting orders or buying, making, manufacturing, exporting, importing, recovering, transmitting or otherwise dealing with goods;

(k) "year" means the financial year.

3. *Authorities.*—(1) The Government may, by notification in the Gazette, appoint such officers as they think fit to be assessing authorities for the purposes of this Act and may assign to them such local limits as the Government may think fit.

(2) The Government may, by notification in the Gazette, appoint such officers as they think fit to be appellate authorities for the purposes of this Act and may assign to them such local limits as the Government may think fit.

(3) All officers and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board of Revenue:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the appellate authority in the exercise of its appellate functions.

4. *Charge of tax.*—(1) Subject to the other provisions contained in this Act, there shall be charged on every person who exercises a profession, art or calling or transacts business or holds any appointment, public or private, within the State, a half-yearly tax (hereinafter referred to as tax on employment) at the rate specified in the Schedule.

Explanation.—A person shall be deemed to have exercised a profession, art or calling or held an appointment within the State, if that person has an office or place of employment within the State.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax on employment.

(3) Where, for the purpose of transacting business within the State, a person has an office or has an agent or firm to represent him, such person shall be deemed to transact business within the State, whether or not such office, agent or firm has power to make binding contracts on behalf of such person, and the person in charge of such office or the agent or firm, as the case may be, shall be liable to the tax payable by the first mentioned person.

(4) A person otherwise liable to the tax on employment shall not cease to be liable to that tax by reason only of his head office or the place from which his business is controlled being situated outside the State or by reason only of the fact that his transactions are closed outside the State.

Explanation.—For the purposes of this section, "aggregate income" shall not include overtime wages or local allowances or allowances for house rent, carriage hire or travelling expenses or pension.

5. *Requisition on employers or their representatives to furnish list.*—The assessing authority may by notice require any employer or the head or secretary or manager of any public or private office, lodging house or club or a firm or company—

(a) to furnish, within a specified time, a list in writing of the names of all persons employed by such employer or by such office, lodging house, club, firm or company as officers, servants, dubashes, agents, suppliers or contractors, with a statement of the salary or income of such employed persons; and

(b) to furnish particulars in regard to any person of whom such employer, or head, secretary or manager, as the case may be, is the agent.

6. *Returns.*—(1) If in the opinion of the assessing authority the tax on employment is or will be due for any half-year from any person other than a person in respect of whom the assessing authority obtains to his satisfaction particulars of income under section 5, it shall serve a notice on such person either in that half-year or in the succeeding half-year requiring him to furnish within such period, not being less than thirty days, as may be specified in the notice, a return showing the income on the basis of which, according to such person, he is liable to be assessed to the tax on employment for the half-year in question.

(2) On receipt of a notice under sub-section (1), the person shall submit a return showing the income derived by him during the half-year for which the tax on employment is claimed or during the previous half-year and may produce any evidence on which such person may rely in support of the return made.

7. *Return after due date and amendment of return.*—If any person has not furnished a return within the time specified in a notice under sub-section (1) of section 6 or having furnished a return under that section discovers any

omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

8. *Assessment.*—(1) If a list with the statement as required by section 5 or a return as required by sub-section (1) of section 6 is furnished and the assessing authority is satisfied that it is correct and complete, it shall levy the tax on employment from the person liable to be assessed on the basis of such statement or return.

Explanation.—If a person produces the notice of demand of income-tax served on him under the Income-tax Act, 1961 (Central Act 43 of 1961), for the year comprising the half-year in question, the assessing authority shall be bound to take one-half of the income mentioned in such notice of demand as the income derived from the sources on which the tax on employment is leviable under this Act, as the income of the said sources for the purpose of levying the tax on employment.

(2) If the assessing authority is not so satisfied, it shall serve a notice on the person concerned, requiring him either to attend in person at its office on a date to be specified in the notice or to produce or cause to be produced on that date evidence on which he may rely in support of his return.

(3) The assessing authority, after hearing such evidence as the person may produce and such other evidence as it may require on any specified points, shall, by order in writing, assign to the person the class in the scale appropriate to the half-yearly income of such person as estimated by it.

(4) If any person fails to make a return in response to any notice under sub-section (1) of section 6 or fails to comply with the terms of any notice issued under sub-section (2) of this section, the assessing authority shall, by order in writing, assign to the person concerned the class in the scale appropriate to the half-yearly income of such person as estimated by it.

(5) The assessing authority may, when classifying any person under sub-section (3) or sub-section (4), do so on general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid by such persons.

(6) The assessing authority shall not be entitled to call for the accounts of any person.

9. *Power to assess in case of escape from assessment.*—If for any reason any person liable to pay the tax on employment has escaped assessment in any half-year, the assessing authority may, at any time within three years from the date on which such person should have been assessed, serve on such person a notice assessing him to such tax and demanding payment thereof within thirty days from the date of such service, and the provisions of this Act shall, so far as may be, apply as if the assessment was made in the half-year to which such tax relates.

10. *Notice of demand.*—When any tax on employment is due in consequence of any order passed under this Act, the assessing authority shall serve upon the assessee or other person liable to pay such tax a notice of demand in the prescribed form specifying the sum so payable and the time within which it shall be paid.

11. *Recovery of tax.*—Any amount specified as payable in a notice of demand under section 10 shall be paid within the time, at the place and to the person mentioned in the notice, or if no time is so mentioned, then on or before the 1st day of the second month following the day of service of the notice, and any assessee failing so to pay shall be deemed to be in default.

12. *Mode of recovery.*—Without prejudice to any other mode of recovery, arrears of the tax on employment may be recovered under the provisions of the Revenue Recovery Act for the time being in force as if it were an arrear of public revenue due on land.

13. *Appeals.*—(1) Any person objecting to the amount of the tax on employment specified in the notice of demand served under section 10 or denying his liability to be assessed under this Act or objecting to any order of the assessing authority under this Act, may appeal to the appellate authority against the assessment or against such order:

Provided that no such appeal shall lie unless the tax on employment has been paid.

(2) An appeal under sub-section (1) shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appeal shall be presented within a period of thirty days from the date of service of the notice of damand relating to the assessment or the date of service of the order, as the case may be, but the appellate authority may admit an appeal presented after the expiration of the said period, if it is satisfied that the appellant had sufficient cause for not presenting it within the said period:

Provided, however, that no such appeal shall be admitted after a period of six months from the date of service of the notice of demand relating to the assessment or the date of service of the order, as the case may be.

(4) The appellate authority shall fix a day and place for the hearing of the appeal and may, from time to time, adjourn the hearing and make or cause to be made such further inquiry as it thinks fit.

(5) At the hearing of the appeal, the assessing authority shall also have a right to be heard.

(6) In disposing of an appeal, the appellate authority may,—

(a) in the case of an order of assessment,—

(i) confirm, reduce, enhance or annul the assessment; or

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed;

(b) in the case of any other order, confirm, cancel or vary such order.

(7) The appellate authority shall, on the conclusion of the appeal, communicate the orders passed by it to the appellant and the assessing authority.

(8) The orders passed by the appellate authority shall, subject to the provisions of section 15, be final and shall not be liable to be questioned in a court of law.

14. *Reference to District Court.*—(1) The appellate authority may, if it is satisfied either *suo motu* or on application by any party to an appeal under section 13 that the decision on the appeal involves a question of law, draw up a statement of the case and refer it to the District Court.

(2) If the District Court is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the question raised thereby, the court may refer the case back to the appellate authority to make such additions thereto or alterations therein as the court may direct in that behalf.

(3) The District Court upon the hearing of any such case shall decide the questions of law raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send a copy of such judgment under the seal of the court to the appellate authority which shall pass orders on the appeal in conformity with such judgment.

(4) For the purposes of this section, "District Court" means the District Court having jurisdiction over the area in which the assessee exercises his profession, art or calling or transacts business or holds appointment.

15. *Powers of revision of the District Collector.*—The District Collector may at any time call for and examine the record of any proceeding pending before or disposed of by the appellate authority or the assessing authority and may pass such order in reference thereto as he thinks fit:

Provided that no such order shall be passed under this section without notice to the party who may be affected by the order:

Provided further that no order passed on the basis of a reference under section 14 to the extent covered by the answer to such reference shall be subject to revision by the District Collector.

16. *Rectification of mistakes.*—(1) The appellate authority or the revisional authority may at any time within three years from the date of an order passed by it on appeal or revision, as the case may be, and the assessing authority may at any time within three years from the date of any assessment or order passed by it, of its own motion, rectify any mistake apparent from the record of the

appeal, revision, assessment or order, as the case may be, and shall, within the like period, rectify any such mistake which has been brought to its notice by an assessee:

Provided that no such rectification shall be made which has the effect of enhancing an assessment or reducing a refund unless the assessee has been given a reasonable opportunity of being heard in the matter.

(2) Where any such rectification has the effect of reducing an assessment, the assessing authority shall make any refund which may be due to such assessee.

(3) Where any such rectification has the effect of enhancing an assessment or reducing a refund, the assessing authority shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable; and such notice of demand shall be deemed to be issued under section 10 and the provisions of this Act shall apply accordingly.

17. *Power to take evidence on oath, etc.*—The appellate authority, the assessing authority and the revisional authority shall, for the purposes of this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), when trying a suit, in respect of the following matters, namely:—

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit;

(d) issuing commissions for the examination of witnesses.

18. *Refunds.*—(1) If any person satisfies the assessing authority that the amount of the tax on employment paid by him exceeds the amount with which such person is properly assessable under this Act, he shall be entitled to a refund of such excess.

(2) The appellate authority in the exercise of its appellate powers or the revisional authority in the exercise of its revisional powers, if satisfied to the like effect, shall cause a refund to be made by the assessing authority of any amount found to have been wrongly paid or paid in excess.

19. *Limitation of claims for refund.*—No claim to any refund of the tax on employment under section 18 shall be admitted unless it is made within three years from the date of the order of assessment or, where an appeal has been preferred or where there has been a revision, within three years from the order in appeal or revision, as the case may be.

20. *Prosecutions.*—(1) If any person fails without reasonable cause—

(a) to furnish within the specified time a list and statement or particulars which such person is bound to furnish to the assessing authority under section 5; or

(b) to furnish a return on or before the date specified in any notice under sub-section (1) of section 6,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) A person shall not be proceeded against for an offence under this section except at the instance of the assessing authority.

(3) The District Collector may, either before or after the institution of proceedings, compound any such offence.

Explanation.—For the purposes of this section, "Magistrate" means a judicial Magistrate of the First Class or a Judicial Magistrate of the Second Class specially empowered by the Government to try offences under this Act.

21. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary, or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

22. *Manner of service of notice.*—(1) A notice or requisition under this Act may be served on the person therein named either by post or as if it were a summons issued by a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

(2) Any such notice or requisition may be addressed,—

(a) in the case of a firm or a Hindu undivided family or an Aliyasanthana family or branch or a Marumakkathayam tarwad or tavazhi or a family to which the provisions of the Kerala Namboodiri Act, 1958, apply, to any member of the firm or to the Manager, Yajaman or Karanavan, as the case may be, or any adult member of the family, branch, tarwad or tavazhi;

(b) in the case of a local authority or company, to the principal officer thereof;

(c) in the case of any other association or body of individuals, to the principal officer or any member thereof;

(d) in the case of any other person (not being an individual), to the person who manages or controls his affairs.

23. *Liability of agents of companies, firms, associations, etc., to tax on employment.*—The tax on employment leviable from a company, firm, association, Hindu undivided family, Aliyasanthana family or branch, Marumakkathayam tarwad or tavazhi or a family to which the provisions of the Kerala Namboodiri Act, 1958, apply, may be levied from the agent of the company, firm or association or the Manager, Yajaman or Karanavan of the family, branch, tarwad or tavazhi, as the case may be.

24. *Statements, returns, etc., to be confidential.*—All statements made, returns furnished or accounts or documents produced in connection with the assessment of the tax on employment under this Act shall be treated as confidential and shall not be granted to the public.

25. *Computation of periods of limitation.*—In computing the period of limitation prescribed for an appeal under this Act, the time required for obtaining a copy of such order shall be excluded.

26. *Bar of jurisdiction.*—No suit shall lie in any civil court to set aside or modify any assessment made under this Act and no prosecution, suit or other legal proceeding shall lie against the Government or any authority or officer for anything in good faith done or intended to be done under this Act.

27. *Power of assessing authority, etc., to call for information from local authorities.*—The assessing authority or the appellate authority or the District Court or the revising authority may, for the purposes of this Act, call for any information regarding an assessee from the local authority to which that assessee is liable to pay the profession tax payable under the law governing that local authority and such local authority shall be bound to furnish the information.

28. *Removal of difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, by general or special order published in the Gazette, make such provisions not inconsistent with the provisions of this Act, as appear to them to be necessary or expedient for the purpose of removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

29. *Power to make rules.*—(1) The Government may, by notification in the Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the procedure for the assessment, levy and collection of the tax on employment;

(b) the form of the notice of demand mentioned in section 10;

(c) the mode and manner of payment of the tax on employment;

(d) the powers and duties of authorities and officers under this Act.

(e) the conditions of service of the assessing authorities and appellate authorities;

(f) the form in which appeals under this Act shall be presented and the manner in which they shall be verified;

(g) the manner in which and the authority to which applications for refund shall be made and the procedure to be followed in respect of such applications; and

(h) any other matter which has to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be

comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid, or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

30. *Establishment of Housing Fund and its utilisation.*—(1) On the commencement of this Act, there shall be established a Fund to be called the Kerala State Poor Housing Fund (hereinafter in this section referred to as 'the Housing Fund').

(2) The proceeds of the tax on employment levied and collected under this Act, together with the fines, interest and fees recovered thereunder, shall first be credited to the Consolidated Fund of the State, and, after deducting the expenses of collection and recovery as determined by the Government, the remaining amount shall, under appropriation duly made by law in this behalf, entered into, and transferred to, the Housing Fund.

(3) Any amount transferred to the Housing Fund shall be charged on the Consolidated Fund of the State.

(4) No sum shall be paid or applied from and out of the Housing Fund except in the manner and for the purpose provided in sub-sections (5) and (6).

(5) The amount standing to the credit of the Housing Fund shall be expended in such manner and subject to such conditions as may be prescribed for the purpose of providing house sites for landless poor persons.

Explanation.—For the purposes of this sub-section, "landless poor person" means a person who does not hold any land which is fit for construction of a dwelling house, either as owner or as tenant having fixity of tenure, and whose annual income is not more than five hundred rupees.

(6) The Housing Fund shall be held and administered on behalf of the Government by an officer not below the rank of Secretary to the Government, subject to such general or special directions as may be given by the Government from time to time.

31. *Repeal.*—The Kerala Tax on Employment Ordinance, 1975 (16 of 1975), is hereby repealed.

THE SCHEDULE

(*See* section 4)

Rate of Tax on employment

Class	*Half-yearly income*	*Rs.*
I	Not more than Rs. 1,200	Nil.
II	More than Rs. 1,200 but not more than Rs. 1,800	3.00
III	More than Rs. 1,800 but not more than Rs. 3,000	6.00
IV	More than Rs. 3,000 but not more than Rs. 4,800	18.00
V	More than Rs. 4,800 but not more than Rs. 6,000	37.50
VI	More than Rs. 6,000 but not more than Rs. 9,000	50.00
VII	More than Rs. 9,000 but not more than Rs. 12,000	75.00
VIII	More than Rs. 12,000 but not more than Rs. 15,000	100.00
IX	More than Rs. 15,000	125.00

STATEMENT OF OBJECTS AND REASONS

The Government decided to levy a half-yearly tax on every person who exercises a profession, art or calling or transacts business or holds any appointment, public or private, within the State. The rate of tax was proposed to be fixed on a progressive scale subject to the maximum limit of Rs. 250 per annum specified in article 276 (2) of the Constitution. It was also decided to credit the proceeds of the tax, after deducting the expenses of collection, to a Fund to be called 'The Kerala State Poor Housing Fund' to be utilised for providing house sites for persons who do not hold any land which is fit for construction of a dwelling house and whose annual income is not more than Rs. 500.

2. As the Legislative Assembly was not in session, the Kerala Tax on Employment Ordinance, 1975 (16 of 1975), was promulgated by the Governor on the 13th day of November, 1975. The Bill seeks to replace the Ordinance by an Act of the Legislature.

FINANCIAL MEMORANDUM

Clause 3 of the Bill seeks to empower the Government to appoint such officers as they think fit to be assessing authorities and appellate authorities for the purpose of the Act. It is expected that the functions of the assessing authorities and appellate authorities could be performed by the appropriate officers of the Land Revenue Department. No expenditure would therefore be involved on account of the

appointment of these authorities. But additional staff comprising of a Deputy Tahsildar and one or two village officers may be necessary for each taluk to assist the assessing authorities in performing their functions. The approximate expenditure on the additional staff cannot now be estimated. However it is expected that the expenditure would not exceed Rs. 13 lakhs per annum.

2. Sub-clause (6) of clause 30 seeks to provide that the Housing Fund shall be administered by an Officer not below the rank of Secretary to Government. No new post is proposed to be created for the administration of the Fund and therefore no additional expenditure is likely to be incurred on this account.

3. No non-recurring expenditure will be involved by the enactment of the Bill.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (3) of clause 1 empowers the Government to bring the Act into force from a notified date. Clause 3 of the Bill seeks to empower the Government to appoint, by notification in the Gazette, assessing authorities and appellate authorities for the purposes of the Act. Clause 28 of the Bill seeks to empower the Government to make, by general or special order published in the Gazette, such provisions not inconsistant with the Act as appear to them necessary for the purpose of removing any difficulty that may arise in giving effect to the provisions of the Act. According to the proviso to that clause, no such order shall be made after the expiry of three years from the commencement of the Act. Clause 29 of the Bill seeks to empower the Government to make rules for carrying out the purposes of the Act. The matters in respect of which rules may be made relate, inter alia, to the procedure for the assessment, levy and collection of the tax on employment, the form of notice of demand to be served on assessees, the mode and manner of payment of the tax, the powers and duties of authorities and officers under the Act, the conditions of service of the assessing authorities and the appellate authorities and any other matter which has to be or may be prescribed. Clause 30 of the Bill seeks to empower the Government to issue general or special directions for the administration of the Housing Fund.

2. The matters in respect of which notifications, orders or directions may be issued or rules may be made are matters of administrative or routine nature or matters of detail. Further, the rules, after they are made, are subject to scrutiny of the Legislative Assembly. The delegation of legislative power is thus of a normal character.

Government of Kerala
1976

Reg. No. KL/TV/12

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EXTRAORDINARY

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GOVERNMENT OF KERALA

Public Works (Transport B) Department

NOTIFICATION

No. 36951/TB3/74/PW. *Dated, Trivandrum, 18th February 1976.*

Whereas the Government of Kerala and Government of Tamil Nadu propose to enter into a reciprocal agreement under Section 63 of the Motor Vehicles Act, 1939 for the purpose of providing an efficient, adequate, economical and properly co-ordinated Road Transport Service on Inter-State routes; and

Whereas the said Governments have already entered into certain reciprocal agreements relating to the regulation and control of Inter-State operation of transport vehicles;

Now, therefore, in exercise of the powers conferred by sub-section (3A) of section 63 of the Motor Vehicles Act, 1939 (Central Act IV of 1939), and in supersession of the relevant previous notifications in the matter and also notification No. 36951/TB3/74/PW dated the 29th November, 1975 published in the Kerala Gazette No. 1 dated the 6th January, 1976, the Government of Kerala hereby publish the following proposals to enter into an agreement with the Government of Tamil Nadu.

33/629/MC.

Notice is hereby given that the said proposals and the directions will be taken up for consideration on or after 20-3-1976 and that any objections or suggestions that may be received from any person with respect to the said draft before the date aforesaid, will be considered by the Government of Kerala.

Objections and suggestions, if any, shall be in duplicate and addressed to the Special Secretary to the Government of Kerala, Public Works (Transport B) Department, Government Secretariat, Trivandrum.

By order of the Governor,
N. R. AUGUSTINE,
Joint Secretary to Government.

DRAFT AGREEMENT

THIS AGREEMENT is made this the 29th day of November one thousand nine-hundred and seventy-five (1975) between the Governor of Tamil Nadu (hereinafter called 'the Government of Tamil Nadu' which expression shall, where the context so admits, include his successors-in-office) on the one part and the Governor of Kerala (hereinafter called "the Government of Kerala' which expression shall, where the context so admits include his successors in office) on the other part.

1. **Stage Carriage Services:**

(a) There shall be parity of over all service kilometerage as far as possible, in respect of all Inter-State routes.

(b) Inter-State routes for operation of stage carriages of both the States shall be as shown in Appendix. The routes specified in Parts A and B of the said Appendix shall respectively be operated by the operators of Tamil Nadu and Kerala.

(c) Temporary permits duly countersigned, may be issued where necessary for the operation of stage carriages on the routes specified in the Appendix pending finalisation of the Agreement. The vehicles plying on such temporary permits will be eligible for the tax concessions referred to in clause VI (a) below:

Once the agreement is finalised, the operators may continue to operate on temporary permits with the same tax concession, pending grant of pucca (regular) permits.

(d) Any variation of that part of an Inter-State route which lies exclusively in one State may be made by the Transport Authority of that State in respect of services run by the operators of that State, provided that such variation by the Transport Authority of that State may be brought to the notice of the reciprocating State. In the case of Inter-State routes where the variation is sought to he made in the reciprocating State, it will be decided by the respective State Transport Authorities by mutual agreement having due regard to the principle of parity of service kiolmeterage referred to in paragraph (a) above.

(e) The fares and freights charged by an operator in the reciprocating state will be the same as those charged by the operator of that State for similar services.

(f) Spare buses up to 20 per cent of the fleet of buses of an operator of Inter-State routes subject to a minimum of one bus will be allowed to ply on any Inter-State route in the event of breakdown of any bus.

II. Public Carrier Goods Vehicles:

(a) *Public Carrier Goods Vehicles on Single Point Tax.*—The total number of permits (other than temporary permits issued under section 62 of the Motor Vehicles Act, 1939) for public carrier goods Vehicles for operation of Inter-State routes between Tamil Nadu and Kerala, on single point tax, shall be fixed as 1800 and the number of such permits issued in each State shall not exceed 900.

The quota of such public carrier permits of each State to be countersigned by the other state in accordance with the proviso to sub-section (3) of section 63 of the Motor Vehicles Act, 1939 shall be 900, the position being reviewed when the number of permits in one State reaches 875.

The countersignature shall be granted for plying such vehicles on all National and State Highways with permission to deviate to a distance up to 30 kilometres from such National or State Highways (other than prohibited roads):

Provided that such vehicles shall not pick up any goods in the reciprocating state to be set down within the same state.

(b) *Public Carrier Goods Vehicles (on tax-payment basis).*—Countersignature of permits to Public Carrier Goods Vehicles for operation on Inter-State routes on payment of taxes due to both

the States may be given according to requirements without following the procedure laid down under sub-section (3) of section 57 of the Motor Vehicles Act, 1939 subject also to the conditions specified in respect of Public Carrier Goods Vehicles on single point tax.

III. **Private Carrier Goods Vehicles:**

(a) *Private Carrier Goods Vehicles on single point tax.*—The total number of permits (other than temporary permits issued under section 62 of the Motor Vehicles Act, 1939) for private carrier goods vehicles for operation on Inter-State routes between the States of Tamil Nadu and Kerala on single point tax shall be fixed as 200 and the number of such permits issued in each State shall not exceed 100.

The quota of such private carrier permits of each State to be countersigned by the other State in accordance with the proviso to sub-section (3) of section 63 of the Motor Vehicles Act, 1939 shall be 100, the position being reviewed when the number of permit in one State reaches 90.

The State Transport Authority of the Home State shall satisfy itself about the bonafides of the business of the applicant in the countersigning State before recommending the application for countersignature.

(b) *Private Carrier Goods Vehicles on tax payment basis.*—Countersignature of permits to private carrier goods vehicles for operation on Inter-State routes on payment of taxes due to both the States may be given according to requirement.

IV. Motor cabs (Including Tourist Taxis):

(a) *Motor Cab on single point tax.*—The total number of permits (other than temporary permits issued under section 62 of the Motor Vehicles Act, 1939) for ordinary Motor Cabs for operation in Inter-State routes between the States of Tamil Nadu and Kerala on single point tax system shall be fixed as 700 and the number of such permits issued in each State shall not exceed 350.

The quota of such permits of each State to be countersigned by the other State in accordance with the proviso to sub-section (3) of Section 63 of the Motor Vehicles Act, 1939 shall be 350, the position being reviewed when the number of permits in one State reaches 340.

Provided that such vehicles shall not pick up any passengers in the reciprocating State to be set down within the same State:

(b) *Motor Cabs on tax payment basis.*—Countersignature of permits to motor cabs for operation on Inter-state routes on payment of taxes due to both the States may be given according to requirements:

Provided that such vehicles shall not pick up any passengers in the reciprocating State to be set down within the same State

(c) *Tourist taxis on single point tax.*—The total number of permits (other than temporary permits issued under section 62 of the Motor Vehicles Act, 1939) for tourist taxis for operation on all Inter-State routes between the States of Tamil Nadu and Kerala on single point tax shall be fixed as 100 and the number of such permits issued in each State, shall not exceed 50.

The quota of such permits of each State to be countersigned by the other State in accordance with the proviso to sub-section (3) of Section 63 of the Motor Vehicles Act, 1939 shall be 50, the position being reviewed when the number of permits in one State reaches 45:

Provided that such vehicles shall not pick up any passengers in the reciprocating State to be set down with in the same State.

(d) *Tourist taxis on tax payment basis.*—The countersignature of permits to tourist taxis operating on for operation on Inter-State routes on payment of tax due to both the States may be given according to requirements.

Provided that such vehicles shall not pick up any passengers in the reciprocating State to be set down within the same State.

V. Temporary Permits:

(a) *Temporary permits for particular journeys.*—The State Transport Authorities of Tamil Nadu and Kerala will issue general concurrence for the grant of temporary permits under clause (c) of sub-section (1) of Section 62 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) in respect of goods vehicles as provided for in sub-section (4) of section 63 of the said Act to meet particular temporary need. The Transport Authorities of the Home State on getting such general concurrence from the State Transport Authority of the reciprocating State may issue such temporary permits for periods not exceeding seven days/thirty days at a time according to requirements after realising taxes due to reciprocating State, in accordance with the instructions issued from

time to time. Such temporary permits shall be issued only for a limited period required for the particular journey or journeys and for the transport of goods specified in the permit. Such vehicles shall not pick up any goods in the reciprocating State to be set down within the same State.

(b) *Other temporary permits.*—Temporary permits for purposes other than those mentioned in clause (a) above, may be granted by the State Transport Authority of the reciprocating State in which the vehicle is proposed to be used on payment of taxes due to that State.

VI. Taxation:

(a) Transport Vehicles covered by countersignature of permits in the reciprocating State under a reciprocal agreement on single point taxation shall be exempted from payment of vehicle tax due to the reciprocating State. This benefit of single point tax shall apply to stage carriages, having both regular and temporary permits. In regard to other categories of transport vehicles covered by countersignature, this benefit of single point tax shall apply only if the vehicles have regular permits.

(b) Temporary permits referred to in clause V (a) above may be granted by the Transport Authorities of the Home State subject to the payment of taxes due to the reciprocating State by demand drafts drawn in favour of the Secretary, State Transport Authority of the reciprocating State.

(c) The tax free tokens for the single point tax vehicles shall be issued in the Home State itself on behalf of the reciprocating State.

(d) The cases covered by the second proviso to sub-section (1) of section 63 of the Motor Vehicles Act, 1939 (Central Act IV of 1939) would also be exempted from the payment of tax.

VII. General:

(a) The restrictions regarding speed, load, timings, dimensions and operation on prohibited roads in the reciprocating State shall be observed by the permit holder and the driver while the vehicle is operated in the reciprocating State.

(b) The replacement of one vehicle by another may be noted in the countersignature slip by the Home State Transport Authority and intimation sent immediately to the State Transport Authority of the reciprocating State, indicating the registration mark, seating capacity, unladen weight and laden weight of the vehicle. No fee shall be levied for this purpose.

VIII. Amendment to this Agreement:

Any clause in this Agreement or its appendix may be amended or a new one added to it at any stage only after mutual agreement between the two State Governments.

IX. Review:

This Agreement shall be subject to review after a period of two years or earlier at the instance of either of the State Governments.

(Sd.)	(Sd.)
A. KITCHANAN,	T. V. SWAMINATHAN,
Joint Secretary to the	*Special Secretary to the*
Government of Tamil Nadu,	*Government of Kerala,*
Home Department.	*Public Works Department.*

APPENDIX

PART 'A'

Sl. No.	Name of route	Route length in Kerala	No. of buses operated	No. of single trips operated	Total service k. m. in Kerala
(1)	(2)	(3)	(4)	(5)	(6)
	Inter-State Routes lying between Kerala and Tamilnadu operated by Tamilnadu Operators				
1.	Ootty-Vaithiri (via Neduvattam, Gudalur and Meppadi)	40	1	2	80
2.	Ootty-Calicut (via Nilambur)	105	2	2	210
3.	Ootty-Calicut (via Cherambadi, Vaithiri and Thamarasseri)	97	2	2	194
4.	Palani-Palghat (via Pollachi and Gopalapuram)	34	1	4	136
5.	Ootty-Palghat (via Mettupalayam and Coimbatore)	25	2	4	100
6.	Coimbatore-Guruvayoor (via Palghat, Ottappalam and Pattambi)	117	1	4	468
7.	Tuticorin-Quilon (via Tinnevely, Shencottah and Punaloor)	85	1	2	170
8.	Madurai-Kottayam (via Theni, Kumili and Peermadu)	112	2	2	224
9.	Palani–Guruvayoor (via Pollachi, Kollengode and Trichur)	101	1	2	202
10.	Madras–Trivandrum	32	2	2	64
11.	Pollachi–Sungam (extended to Parambikulam)	19.6	1	6	117.6
12.	Pollachi–Perungottukurissi (via Kollengode and Koduvayur)	50.0	1	4	200.0

13.	Coimbatore–Palghat	26.2	5	40	1048.0
14.	Nilambur–Sultanbattery via Gudalur	52.0	1	2	104.0
15.	Ootty–Palghat via Mettupalayam and Coimbatore	26.2	1	2	52.4
16.	Coimbatore–Thathamangalam via Velanthavalam and Kozhinjampara	30.0	1	4	120.0
17.	Nagercoil–Trivandrum	33.0	12	72	2376.0
18.	Nagercoil–Trivandrum via Monday Market	33.0	1	6	198.0
19.	Kanyakumari–Trivandrum	33.0	1	6	198.0
20.	Kolachal–Trivandrum	33.0	1	4	132.0
21.	Kolachal–Trivandrum via Karungal	33.0	1	4	132.0
22.	Thengapattanam–Trivandrum	33.0	1	4	132.0
23.	Kollengode–Trivandrum	32.0	1	6	192.0
24.	Pechipparai-Trivandrum	33.0	1	2	66.0
25.	Thripparappu–Trivandrum	33.0	1	4	132.0
26.	Kambam–Kuttikanam via Kumili	38.5	1	4	154.0
27.	Kambam–Elaparai via Kumili	48.1	1	4	192.4
28.	Coimbatore–Meenakshipuram via Chavadi, Velanthavalam, Chittur and Thathamangalam	47.6	1	4	190.4
29.	Coimbatore–Koduvayur via Chavadi, Velanthavalam, Kozhinjampara, Chittur and Thathamangalam	32.8	3	12	393.6
30.	Udamalpet–Munnar via. Chinnar (Shuttle Udumalpet and Chinnar 1 bus 4 schedules)	57.6	3	6	345.6
31.	Ootacamund–Palghat via Coonoor, Mettupalayam, Coimbatore and Valayar)	26.8	1	2	53.6
32.	Kambam–Munnar via Mettupalayam, Chinnamannur, Upparapatti, Theni, Bodi & Bodimettur—2 shuttles between Kambam and Bodi	45.1	1	2	90.2
33.	Thenkasi–Achankoil via Courtallam, Ilanji, Schencottah, Pampoli and Kottavasal	13.6	1	6	81.6

(1)	(2)	(3)	(4)	(5)	(6)
	II. New Routes to be operated by Operators of Tamilnadu				
1.	Madurai–Kozhikode via Pollachi, Palghat and Perinthalmanna	173	1	2	346
2.	Coimbatore–Trichur via Velanthavalam	96	1	2	192
3.	Tiruchendur–Trivandrum via. Nagercoil	32	1	2	64
4.	Kanyakumari–Kovalam via. Nagercoil and Balaramapuram	46	1	2	92
5.	Theni–Munnar	42	2	8	336
6.	Bodinaikkannur-Nedungandam	46	1	2	92
	III. Additional Services to be operated by Operators of Tamilnadu				
1.	Madurai–Kottayam via Kumili	112	2	2	224.0
2.	Palghat–Coimbatore via Walayar	26.2	4	24	628.8

PART 'B'

Sl. No.	*Name of routes*	*Length of the route in Tamil Nadu*	*No. of buses*	*Total No. of single trips*	*Service K. M. in Tamil Nadu*
(1)	(2)	(3)	(4)	(5)	(6)
	Inter-State Routes lying between Kerala and Tamil Nadu operated by Kerala Operators				
1.	Trivandrum–Nagercoil via Monday Market	41	1	6	246.0
2.	Trivandrum–Nagercoil via Kaliyikavila and Thuckalai	37	10	60	2220.0
3.	Trivandrum–Colachel via Azhakiamandapam	30	2	8	240.0
4.	Trivandrum–Colachel via Karupana	26	1	4	104.0

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5. Trivandrum–Thengapattanam via Parassala, Kaliyikavila, Kuzhithura	18	2	8	144.0
6. Trivandrum–Arumana via. Kaliyikavila and Kuzhithurai	14	2	8	112.0
7. Trivandrum–Kollengode	8	4	32	256.0
8. Trivandrum–Tripparappu via Neyyattinkara Kaliyikavila and Kulasekharam	24	1	4	96.0
9. Trivandrum–Kanyakumari via Parassala, Kaliyikavila, Thuckalai and Nagercoil	55	1	6	330.0
10. Trivandrum–Pechipara via Paramalai, Kuzhithurai, Thiruvattar, Kulasekharam	28	1	4	112.0
11. Palghat–Coimbatore via Walayar and Kandaigoundenchavadi	22.8	3	24	547.2
12. Palghat–Ootty via Coonoor, Mettupalayam and Coimbatore	113.7	1	2	227.4
13. Guruvayoor–Coimbatore via Palghat and Walayar	27.0	1	4	108.0
14. Trivandrum–Schencotta Bus Stand	14.0	4	6	84.0
15. Quilon–Schencottah	13.0	3	6	78.0
16. Kottarakara–Schencottah	13.0	2	8	104.0
17. Kottayam–Madurai via Kumili	138.0	2	2	276.0
18. Tuticorin–Quilon	115.0	1	2	230.0
19. Guruvayoor–Palani via Trichur and Pollachi	86.0	1	2	172.0
20. Palghat–Palani via Para, Kozhinjampara, Gopalapuram, Pollachi and Udumalpet	81.0	1	4	324.0
21. Kozhikode–Ootty via Meppady	88.0	2	2	176.0
22. Kozhikode–Ootty via Nilambur	67.0	2	2	134.0
23. Pollachi–Trichur via Kollengode, Nemmara and Wadakkancherry	22.0	4	12	264.0
24. Pollachi–Trichur via Pudur and Chittur	22.0	2	4	88.0
25. Pollachi–Trichur via Meenakshipuram	16.2	1	2	32.4
26. Pollachi–Chittur via Meenakshipuram	16.2	1	4	64.8

(1)	(2)	(3)	(4)	(5)	(6)
27.	Trichur–Coimbatore via Chittur and Velanthavalam	24.8	2	4	99.2
28.	Thathamangalam–Coimbatore via Chittur and Velanthavalam	24.8	2	8	198.4
29.	Palghat–Coimbatore via Walayar and K. G. Chavadi	22.8	1	8	182.4
30.	Vadakkancherry–Pollachi via Kollengode and Govindapuram	22.0	1	4	88.0
31.	Pollachi–Perungottukurichi	22.0	2	8	176.0
32.	Palghat–Pollachi via Para, Kozhinjampara	15.6	2	10	156.0
33.	Palghat–Pollachi via Erratakulam and Kozhinjampara	15.6	1	5	78.0
34.	Palghat–Pollachi via Chittur and Meenakshipuram	15.6	1	4	62.4
35.	Palghat–Pollachi via Chittur and Kozhinjampara	15.6	2	10	156.0
36.	R. V. Puthur–Pollachi via Kozhinjampara	15.6	1	5	78.0
37.	Chalakudi–Sheikalmudi via Malakkipara—(Shuttles Sheikalmudi, Malakkiparai-2 Shuttles)	12.0	1	2	24.0
38.	Chalakudy–Valparai via Malakkiparai, Oralikkai	25.4	1	2	50.8
39.	Chalakudy–Mudis via Malakkiparai and Valparai	35.0	1	2	70.0
40.	Chalakudy–Mudis via Malakkiparai	12.8	1	2	25.6
41.	Padagiri–Pollachi via Meenakarai and Ambarampalayam	22.0	1	2	44.0
42.	Olavakodu–Pollachi via Meenakshipuram	16.0	1	4	64.0
43.	Sultan Battery–Pandikad via Biderkad, Nellakottah, Gudalur, Nadugani, Nilambur and Vendoor	46.5	1	2	93.0

44.	Calicut–Devala via. Vythiri, Choladi and Cherambedi	21.0	1	2	42.0
45.	Guruvayoor–Ootty	69.2	2	2	138.4

Sl. No.	*Name of routes*	*No. of buses*	*Total No. of single trips*	*Length of the route in Tamil Nadu*	*Service Km. in Tamil Nadu*
(1)	(2)	(3)	(3)	(5)	(6)
	II. New Routes to be operated by Operators of Kerala State				
1.	Kozhikode–Madurai via Perinthalmanna, Palghat and Pollachi	1	2	211	422.0
2.	Trichur–Coimbatore via Velanthavalam	1	2	28	56.0
3.	Trivandrum–Tiruchandoor via Nagarcoil	1	2	134.5	269.0
4.	Kovalam–Kanyakumari	1	2	55.0	110.0
	III. Additional Services to be operated by Operators of Kerala State				
1.	Kottayam–Madurai via Kumili	2	2	138.0	276.0
2.	Palghat–Coimbatore via Walayar	6	32	25.0	800.0
3.	Quilon–Schencottah	3 (Existing buses)	6	13.0	78.0
4.	Trivandrum–Schencottah	4 (Existing buses)	4	13.0	52.0

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